IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 3RD JULY 2007 / 12TH ASHADHA 1929

WP(C).No. 20289 of 2007(M)

PETITIONER:

V.K.SUBRAMANIAN,
PROPRIETOR, M/S. VALLIVATTOM SILKS & SAREES,
ALOOR, CHALAKKUDY, THRISSUR DISTRICT.

BY ADV. SMT.S.K.DEVI
SRI.K.P.PRADEEP (PAYYANNUR)

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES, CHALAKKUDY,
THRISSUR.

2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.

3. STATE OF KERALA, REPRESENTED BY
ITS SECRETARY (FINANCE), SECRETARIAT,
THIRUVANANTHAPURAM.

BY GOVT.PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J

W.P.(C) NO.20289 of 2007

Dated this the 3rd day of July, 2007

JUDGMENT

Since the petitioner has filed an appeal against Ext.P1 and having regard to the contentions raised in this court, the writ petition is disposed of granting stay against recovery of penalty due under Exts.P1 and P2 for three months.

2. The second respondent is directed to hear the petitioner and to dispose of the appeal within two months from today. However, the petitioner will pay the tax without any further delay and the stay is limited to penalty.

C.N.RAMACHANDRAN NAIR,
JUDGE

CSS